REMARKS

Claims 1-26 are pending.

The Examiner has required restriction under 35 U.S.C. § 121 to one of the following groups of claims:

Group I: Claims 1-9, drawn to a bicyclo-heterocyclic compound and method of making the same, classified in class 558, subclass 74; and

Group II: Claims 10-26, drawn to a phosphorus ester, classified in class 558, subclass 87.

Applicants elect Group I (Claims 1-9). This election is made without traverse. Applicants reserve the right to file a divisional application directed to the claims of Group II.

Application No. 10/812,214 Response dated April 14, 2005 Reply to Office Action dated December 1, 2004

CONCLUSION

The foregoing is submitted as a full and complete response to the Office Action mailed December 1, 2004. Applicants respectfully request that the Examiner examine the application in view of the foregoing election and remarks.

A Petition for a Four-Month Extension of Time is enclosed herewith. The Commissioner is hereby authorized to charge the required extension fee of \$795.00 to Deposit Account No. 11-0980. No additional fee is believed due. However, should the Commissioner determine additional fees are required, the Commissioner is authorized to charge said additional fees, or credit any overpayment, to Deposit Account No. 11-0980.

Respectfully submitted,

Madeline I. Johnston, Esq.

Madeku John C

Reg. No. 36,174

Dated: April 14, 2005

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